

ID: CCA\_2010011514125937

Number: **201007056**

Office:

Release Date: 2/19/2010

UILC: 6229.03-01

---

**From:**

**Sent:** Friday, January 15, 2010 2:13:01 PM

**To:**

**Cc:**

**Subject:** RE: 25% Omission of Income

The Service may assess based on the 6 year statute under section 6229(c)(2) even if that period is beyond the one year suspension period of section 6229(d) if the facts in the FPAA clearly show a 25 percent understatement of gross income that was not adequately disclosed by the taxpayer.